



August 2009

SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward it to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

FY2009-10 DSA ARRA Entitlement Payments – Final Amounts

OPI has posted a spreadsheet to show the final amount of FY2009-10 Direct State Aid (DSA) payments supported by American Recovery and Reinvestment Act (ARRA) funds appropriated in HB645. The spreadsheet is located on the OPI website at this link:

http://www.opi.mt.gov/pub/School%20Finance/FY10NewFundingComponents/FY10DSA_ARRA.pdf.

Under Federal regulations, recipients of ARRA funds are subject to an application process and quarterly expenditure reporting. Information about the application process is available at this link: http://www.metnet.mt.gov/Official_mail/I02B94FE7. OPI is currently developing a collection method for quarterly expenditure reporting and will notify school districts as more information is available.

OPI Contact: Denise Ulberg, (406) 444-1960 or dulberg@mt.gov.

HB645 Deferred Maintenance & Energy Efficiency Improvement Grants

The Montana Department of Commerce (DOC) is responsible for the administration and distribution of funds appropriated in HB645 for Deferred Maintenance and Energy Efficiency Improvements. A spreadsheet showing the entitlement for each school district and special education cooperative is located at this link:

<http://commerce.mt.gov/QuickStart/includes/FINALQualEdDeferredMainPayments.pdf>.

Information about how to obtain the funds is explained on the DOC's website at <http://commerce.mt.gov/QuickStart/>.

Contact: Kali Wicks, Dept. of Commerce, (406) 841-2874 or kwicks@mt.gov.

MAEFAIRS TFS and Budget Reporting

The MAEFAIRS system is open for reporting FY2008-09 Trustees Financial Summary (TFS) and FY2009-10 Budget information.

Normally, TFS and Budget reports are due to the county superintendent within five days after the budget adoption meeting and due to the OPI no later than the second Monday in September. However, HB658 extended budget and reporting deadlines as "necessary and reasonable" due to the delay in certified taxable valuations from the Department of Revenue (DOR).

OPI recommends school districts complete the TFS and Budget reports in MAEFAIRS, but do not submit the reports until the 2009 certified taxable valuation is received from the DOR and entered into the system. School districts should also communicate with the county superintendent's office about the change in deadlines this year so that delays in the tax billing process are minimized.

OPI Contact: Janelle Graybeal, (406) 444-3249 or jgraybeal@mt.gov.

Accounting Guidance Available

Accounting guidance for the 2009 Legislative Session and the American Recovery and Reinvestment Act (ARRA) is located on the OPI website at http://www.opi.mt.gov/pdf/SchoolFinance/ARRA/Guidance_ARRA_V2.pdf. The guidance is for the reporting and tracking of revenues and expenditures related to funding provided in several bills approved in the 2009 legislative session, including HB645, and funding provided by the ARRA.

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov.

Coding Expenditures of One-Time-Only Funds

In the 2005 special session and 2007 regular session, the Legislature approved several one-time-only (OTO) payments to school districts. OPI issued accounting guidance to instruct school districts on the proper codes to use to account for these funds. As you complete your FY2008-09 Trustees Financial Summary, please use the following expenditure program codes to report expenditures of the OTO funds:

OTO Energy Cost Relief & Transportation	363
OTO Weatherization & Deferred Maintenance	364
OTO Indian Education for All	365
OTO Capital Investment & Deferred Maintenance	366
OTO Full-time Kindergarten Start-up	367

Also, expenditures for Indian Education for All in the General Fund (01) should be recorded using expenditure program code 365.

For more information, please see the guidance available at these links:

2005 Special Session:

<http://www.opi.mt.gov/PUB/pdf/SchoolFinance/Acct/RPTFY07Components.pdf>

2007 Regular Session:

<http://www.opi.mt.gov/PUB/pdf/SchoolFinance/Acct/07LegFundingGuidance.pdf>

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov.

Use Revenue Source Code 4550 for Federal School Food Reimbursements

School districts should use revenue source code 4550 for federal reimbursements received for the following programs:

- School Foods Breakfast
- School Foods Lunch
- School Foods Snacks
- School Foods Milk Program
- School Foods Nutrition Education and Training

Please take a moment to check your FY2008-09 Trustees Financial Summary to assure that these revenues are coded correctly in the School Foods Fund (12).

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov.

FY2009-10 1st Semester TR-13 Bus Inspections

The Montana Highway Patrol must inspect all school buses used to transport students prior to the beginning of the first semester. If necessary, the buses must be re-inspected before the beginning of the semester.

Pre-printed TR-13 Bus Inspection forms are available by logging into the Pupil Transportation Data Entry program located at <http://data.opi.mt.gov/Transportation/> under Reports menu. To enter the inspection date and approval, go to the Data Entry menu and click on TR-13 Bus Inspection. Districts are encouraged to download the instructions for entering bus inspection information from the following link:

http://www.opi.mt.gov/PDF/PupilTransport/TR_13Instructions.pdf.

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov.

Bus Driver Training Requirements – 10 Hours per Year

Standards adopted by the Board of Public Education in 2002 require a minimum of 10 hours of training for school bus drivers each year. This includes substitute drivers. Each district must design and implement a training program using the guidelines and requirements found in the 2003 Yellow School Bus Standards (see <http://www.opi.mt.gov/pdf/pupiltransport/busstds.pdf>).

OPI has a variety of videos on bus driving techniques and bus safety issues that are available for district use. The video listing and various bus driver training opportunities across the state are listed at: <http://www.opi.mt.gov/PupilTransport/index.html#train>.

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov.

Traffic Education 2009 Reimbursement

The 2009 Traffic Education (TE) reimbursement was sent to county treasurers with the August 10 payment. School districts that offered state approved TE programs during the 2008-2009 school year were reimbursed \$77.31 per TE student. A payment report is posted on the OPI website at this link: <http://www.opi.mt.gov/payments/index.html> (scroll down to the bottom of the page).

OPI Contact: Fran Penner-Ray, (406) 444-4432 or fpenner-ray@mt.gov

Useful Links

State Entitlement Payments to Schools:

<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

Recovery Act Information for Montana Schools: <http://opi.mt.gov/RecoveryAct/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Forms.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Forms.html>

Audit Information: <http://www.opi.mt.gov/SchoolFinance/Audit.html>

School Finance Calendar: <http://www.opi.mt.gov/calendar/calendar.php?calendar=2>

Summary of OPI Activities: <http://opi.mt.gov/OPISummary/>

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Back to School



Have a great year!

**From your friends in the
School Finance Division ☺**